

§ 159-44. Definitions.

The words and phrases defined in this section shall have the meanings indicated when used in this Article, unless the context clearly requires another meaning:

- (1) "Finance officer" means the officer performing the duties of finance officer of a unit of local government pursuant to G.S. 159-24 of the Local Government Budget and Fiscal Control Act.
- (2) "Governing board" or "board" means the governing body of a unit of local government.
- (3) "Sinking fund" means a fund held for the retirement of term bonds.
- (4) "Unit," "unit of local government," or "local government" means counties; cities, towns, and incorporated villages; consolidated city-counties, as defined by G.S. 160B-2(1); sanitary districts; mosquito control districts; hospital districts; merged school administrative units described in G.S. 115C-513; metropolitan sewerage districts; metropolitan water districts; metropolitan water and sewerage districts; county water and sewer districts; regional public transportation authorities; and special airport districts.
- (5) "Utility or public service enterprise" includes:
 - a. Electric power transmission and distribution systems;
 - b. Water supply facilities and distribution systems;
 - c. Sewage collection and disposal systems;
 - d. Gas transmission and distribution systems;
 - e. Public transportation systems, including but not limited to bus lines, ferries, and mass transit systems;
 - f. Solid waste collection and disposal systems and facilities;
 - g. Cable television systems;
 - h. Off-street parking facilities and systems;
 - i. Public auditoriums, coliseums, stadiums and convention centers;
 - j. Airport;
 - k. Hospitals and other health-related facilities; and
 - l. Structural and natural stormwater and drainage systems of all types. (1971, c. 780, s. 1; 1973, c. 494, s. 3; 1977, c. 466, s. 2; 1979, c. 727, s. 2; 1989, c. 643, s. 3; c. 740, s. 3; 1991, c. 325, s. 4; 1995, c. 461, s. 10; 1997-456, s. 27; 2013-50, s. 3.)